

APPEAL INSTRUCTIONS:

If you think this property has been improperly valued or listed incorrectly, you may file an appeal with the State Board of Equalization (SBOE) within 25 days of the **NOTICE DATE** printed on the front of this form for the 2007 valuation. A "Petition for Review of Notice of Change" with filing instructions can be obtained from the Assessor's Office by phone, Internet, mail (see "Request for Information" form below) or the State Board of Equalization. Completed petitions must be filed with the State Board of Equalization by the **APPEAL DEADLINE DATE**.

You can contact the State Board of Equalization by phone (602) 364-1600, through their website [www.sboe.az.us](http://www.sboe.az.us), or mail: 100 North 15<sup>th</sup> Avenue, Suite 130, Phoenix, AZ 85007.

TAX BILL:

Your 2007 tax bill for this valuation notice will be sent by the Treasurer's Office in September 2007. For questions regarding your tax bill, please call 602-506-8511.

LEGAL CLASS ASSESSMENT RATIOS:

- Class One (Commercial) 24%
- Class Two (Vacant Land, Agriculture, Exemptions) 16%
- Class Three and Four (Residential including Rentals) 10%
- "M" mixed use if two or more legal classes apply

The County Assessor is required by law to issue this "Notice of Change" for the 2007 tax year no later than September 30, 2006. The change in value to your property contained in this notice was not included on the Notice of Value mailed to you earlier this year. This Notice of Change is based on one or more of the following changes: (1) new construction; (2) an addition to the parcel; (3) a deletion from the parcel; (4) a split or consolidation of a parcel, or; (5) a change in use of the property which changes the legal class of the parcel. See A.R.S. 42-15105 for a full explanation of this legal requirement. **NOTE: The Legislature reduced the assessment ratio for Legal class 1 from 24.5% to 24% for the 2007 tax year. Property taxes paid in 2007 will be based upon the reduced ratio.**

SENIOR HOMEOWNER PROPERTY VALUATION PROTECTION:

- Seniors may now be eligible to freeze their property's full cash value.
- **Qualifications:** (must meet all of the following)
  - Resident of Arizona
  - Age > 65 (at least one person on title of property)
  - Living in Primary Residence Past Two (2) years
  - All income less than: \$28,944 for a single household  
\$36,180 for a family household  
(Income is average of household's last (3) years and includes **non-taxable** income)

RESIDENTIAL RENTAL REGISTRATION & CLASSIFICATION CHANGE:

**Residential Rental Legislation:** All rental property owners are required by law to register their property with the Assessor in which the property is located. **There may be monetary penalties imposed for failure to comply with this statute.** Additional information, registration and classification forms may be obtained by calling 602-506-3406 or at [www.maricopa.gov/assessor](http://www.maricopa.gov/assessor). Out-of-state owners are required to assign a statutory agent who resides in Arizona and will accept legal documentation on behalf of the owner.

ASSESSOR WEBSITE: [www.maricopa.gov/assessor](http://www.maricopa.gov/assessor)

- Maps, Property Information and residential property components
- Residential sales comparisons
- Appeal Information and forms
- Residential rental property registration form
- Residential changes by ZIP code
- Employment
- FAQ's (Frequently Asked Questions)
- Office locations
- Common Area parcel form

You will need to use your Parcel ID from the front of this form in order to access some of these options.

QUESTIONS: **Contact 602-506-3406**

The Assessor's Call Center will answer questions and provide needed forms related to your property valuation. When contacting the Call Center, have your Parcel ID from the front of this form ready.

\*\*\*\*\*detach here\*\*\*\*\*  
**Request for Information or Address Update**

- ☐ Request Senior Homeowner Property Valuation Protection Information and Registration Forms
- ☐ Request Exemption Information (Widows, Widowers and totally disabled) Information
- ☐ Request an Appeal Form
- ☐ Request for Residential Rental Registration Form & Classification Change

Address Change Date:\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_ ☐ Request for address to be updated

Book	Map	Parcel

Taxpayer Name (Please Print):\_\_\_\_\_ Phone:\_\_\_\_\_ - \_\_\_\_\_

Street Address:\_\_\_\_\_ Ste/Apt/Unit #\_\_\_\_\_

City:\_\_\_\_\_ State\_\_\_\_\_ Zip\_\_\_\_\_ - \_\_\_\_\_ Owner's Signature: \_\_\_\_\_

**Detach and mail to: Maricopa County Assessor, 301 W Jefferson #120, Phoenix AZ 85003-2196**  
Visit our website at [www.maricopa.gov/assessor](http://www.maricopa.gov/assessor) or call 602-506-3406